

Summary

Legal regulation of pension insurance in the Czech Republic and the Polish

The goal of this diploma theses is to point out the legal regulation of pension insurance in the Czech republic and the Republic of Poland putting emphasis on regulation of different types of pension. The thesis consists of four chapters.

The first chapter analyzes the historical evolution of pensions and the pension insurance. It comprises three periods. The first period ends at the time of the World War I., the second one lasts until the end of the forties of the 20th century and the last one ends in the late 20th century. This chapter outlines the history evolution separately for both of the states.

The second chapter is a base of this paper. It examines contemporary legal regulation of pension insurance in the Czech republic. At the beginning of the chapter, there are explained fundamental principles of the Czech pension insurance system and also essential terms. The following part of the second chapter explores legal regulation of allowances including old-age pension, invalidity pension, widow's and widower's pension and orphan's annuity. In the connection with every single mentioned matter, it puts emphasis on the following: the conditions under which a claim to a pension can be acquired, modified or extincted and the way the pension amount is established.

The third chapter investigates contemporary legal regulation of pension insurance in the Republic of Poland. Firstly, there is a description of reformed pension insurance system in the Republic of Poland. Subsequently, there is explanation of various allowances that are provided in the Republic of Poland, involving providing allowances under both old and recent legal regulation.

The fourth chapter focuses on retirement insurance system that provides some allowances that ensure situations which would be, in terms of the Czech

republic, ensured by the pension insurance system. The first issue being discussed is „retirement on grounds of incapacity,“ which is analogy to a invalidity pension in the Czech republic, following part deals with „a family pension“ – analogy to bereavement benefits. Finally, it also mentions burial allowance.

The conclusion of this thesis compares both legal regulations refer to the main similarities and differences.